

**WSFR Audit Issues Summary**  
(since April 2015 workshop)

***12 final reports issued, questioning about \$4.5M***

- **Colorado**
  - Unsupported In-Kind (documentation of volunteer time)
  - Unsupported Match (no reporting of State share on multi-year grants)
  - Unreconciled Real Property Records
  - Potential Diversion: Bonny Reservoir drained
- **Pennsylvania (Fish & Boat)**
  - Duplicate License Holders (corrected prior to final report)
- **Kentucky**
  - Compensatory Time Not Allocable (repeat recommendation)
- **Oklahoma**
  - Improper Charges, Out-of-Period or Unrelated to Grant  
(corrected prior to final report)
- **Virginia (Marine)**
  - Clean!
- **Nevada**
  - Clean!
- **New Mexico**
  - Past Hatchery Refurbishment Costs Used as Match  
(practice discontinued; costs unrecovered per management decision)
  - Improper Accounting Led to Excess Reimbursement  
(corrective actions implemented; costs substantially recovered by adjustment)
  - Unreported Program Income: Sale of Fish Food, Harvesting of Hay  
(corrective actions implemented; residual cost amounts immaterial)
- **West Virginia**
  - Unsupported In-Kind (documentation of volunteer time)
  - Improper Charges, Unrelated to Grant
  - Circumventing Procurement Rules (Split Transaction, Conflict-of-Interest)
  - Potential Diversion: Real Property and Equipment (to Parks)
  - Loss of Control of License Revenue (to State Conservation Committee)
  - Unreported Program Income (land lease)
  - Duplicate License Holders
  - Inadequate Cash Management
- **American Samoa**
  - Improper Charges, Out-of-Period or Unrelated to Grant
  - Inadequate Financial Management
  - Unsupported Charges (Labor, Other Direct Costs including Fuel Coupons)
  - Unreported Program Income (boating access fees) ... and consequent Banking
  - Unsupported Base for Indirect Cost Rate (and Incorrect Rate, lower than approved)
  - Late and Inaccurate Financial Reports

- **Alabama (Marine)**
    - Clean!
  - **Massachusetts (Wildlife)**
    - Improper Use of Real Property (Motorcycle Club)
    - Unreconciled Real Property
  - **Massachusetts (Marine)**
    - Charged Accountant Salary as Direct and as Indirect
    - Overstated Overtime Charges
    - Duplicate License Holders
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***Draft Reports issued***

- **Virginia (Game)**
    - Unsupported In-Kind (time and mileage)
    - Unreported Program Income  
(rental of employee housing sited on wildlife management area)
  - **Pennsylvania (Game)**
    - Unsupported Direct Cost Base and Related Indirect Costs
    - Controls over Labor Charges (Law Enforcement function)
    - Unsupported In-Kind Contributions (Hunter Education)
    - Asset/Property Management
    - Unreconciled Real Property Records
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***Draft Reports in progress (preliminary information)***

- **Texas**
  - Contracting Irregularities (Sub-Recipient)
  - Improper Inter-Agency Transfer of Funding (for deferred maintenance that does not seem to be appropriately restricted to the fish and wildlife agency)
  - Loss of Control of Real Property (to Parks)
  - Possible Out-of-Period Costs (pre-Award)
  - Incomplete Performance Reporting (Compliance)
  - Unreported Program Income
  - Control Weaknesses in Information Technology
  - Unallowable and Unsupported Direct Costs
  - Inadequate Monitoring of Sub-Recipients
  - Unsupported In-Kind Contributions
- **Utah**
  - Inaccurate Reporting (financial practices)
  - Unsupported and Other Unallowable Payroll (\$101K)
  - Unsupported and Other Unallowable Third-Party Contributions (\$79K in University "Waived Overhead")
  - Out-of-Period In-Kind Contributions (\$17K in deer collars)

- **Alabama (Wildlife)**
  - Unallowable Direct Cost (Construction erroneously charged to Hatchery Operations)
  - Improper Inter-Agency Transfer of Equipment (to Forestry)
  - Unallowable Direct Cost (Commuting Expenses)
- **Northern Marianas**
  - Improper Indirect Cost Rate (Indirect Costs ... prelim \$3K questioned)
  - Property Accountability (Equipment)
  - Incorrect Drawdowns (prelim \$39K questioned)
  - Control Deficiency (Small Purchase)

*Audit Fieldwork in progress*

- **Georgia**
- **South Carolina**
- **Virgin Islands**
- **Maryland**
- **Arizona**

*Audits scheduled for Apr/May starts*

- **Delaware**
- **Hawai'i**
- **Maine (Marine)**
- **Maine (Wildlife)**
- **Michigan**
- **Missouri**
- **North Dakota**

*Other Matters*

- **Program Income Banking**
- **Real Property Reconciliation**
- **Long-term Grants / Unspecified Purpose**
- **Improper Match**
- **Monitoring and Document Management**
- **Regional Outreach**
- **April Workshop**
- **2017-2021**

When  
Prev. Ed. 1.

- TM submits initial <sup>Report</sup> draft 2 supervisor, report.
- Supervisor works with team lead on ~~draft~~.
- Supervisor ok's TC to work w/ C.H. W/E
- C.H. W/E & TC work draft, when ok'd.
- W/E submits to supervisor
- supervisor ok's W/E 2 submit <sup>out</sup> Director.
- C.H. ok's W/E